



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

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BILL LEE
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

June 18, 2020

Betsy Gray, Owner
Kiddieology, Incorporated
DBA: The Village Preschools of Bethlehem
1315 Oak Hill Drive
Clarksville, TN 37040-4386

Dear Ms. Gray,

The Department of Human Services (DHS) - Division of Audit Services staff conducted a limited desk review of the Child and Adult Care Food Program (CACFP) at Kiddieology Inc., The Village at St. B. and EEC, Application Agreement number 00-538, during the period of April 22, 2020 through May 13, 2020. Our scope of the review was for reimbursement made to the Sponsor for February 2020. The purpose of this review was to determine if the Sponsor complied with the *Title 7 of the Code of Federal Regulations* (CFR) applicable parts, provider agreement, and applicable Federal and State regulations.

Due to the outbreak and the risk that COVID19 poses to the Sponsor and our staff, the review was limited to verification, based on review of the documents obtained from Sponsor, via e-mail, mail, or other electronic transmission of documents. We were able to obtain information from the feeding sites during the unannounced site visits completed in January 2020 and from the Sponsor's staff via telephone and/or e-mail relative to the operation and administration of the CACFP.

Based on our review of the Sponsor's records and information provided, the Sponsor had three (3) feeding sites operating during the review period. The Village of St. B (Site 0003) and The Village of Woodlawn (Site 0002) affiliated centers were selected as the sample.

Important COVID-19 note: Due the current outbreak and the risk that COVID19 poses to your organization personnel and our staff, all our staff are working from home with no or very limited access to the office. Therefore, we will not send a copy of this report via regular mail until further notice. Please confirm the receipt of this email as it is currently the option to communicate to you. If you need any assistance or have any questions, please do not hesitate to contact us via email.

Background

CACFP Sponsors utilize meal count sheets to record the number of breakfast, lunch, supper, and supplement meals served. Meals served by participating Sponsors must meet the minimum guidelines set by the United States Department of Agriculture (USDA) and DHS to be eligible for reimbursement. The CACFP Sponsor reports the number of meals served through the DHS Tennessee Information Payment System (TIPS) for reimbursement.

We inspected meal counts sheets for our test period and reconciled the meals claimed to the meals reported as served for each meal service. We also assessed compliance with civil rights requirements. In addition, we observed a breakfast meal service at The Village of St. B on February 26, 2020 and at The Village of Woodlawn on February 27, 2020.

Our review of the Sponsor's documentation for February 2020 disclosed the following:

1. The Sponsor had one center operating without a working thermometer for the freezer

Condition

During our monitoring visit at The Village of Woodlawn on February 27, 2020, we observed the temperature in the freezer was 10⁰F. The thermometers for the freezer were found to be broken or not reporting the temperature properly. As a result, we were unable to verify that frozen foods were kept within a safe temperature range.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.20(l) states "Institutions and facilities must ensure that in storing, preparing, and serving food proper sanitation and health standards are met which conform with all applicable State and local laws and regulations. Institutions and facilities must ensure that adequate facilities are available to store food or hold meals."

The USDA *Basics for Handling Food Safely* states, "The refrigerator should be at 40 °F (4.4 °C) or below and the freezer at 0 °F (-17.7 °C) or below."

Recommendation

The Sponsor should ensure food items are properly stored, and working thermometers are checked to ensure refrigerators and freezers are safely storing perishable and frozen foods.

2. The Sponsor did not ensure that the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) information was distributed to participating parents or guardians of enrolled children

During our monitoring visits at The Village of St. B on February 26, 2020, we determined WIC program information was not distributed to the parents or guardians of the enrolled children. After our review, the Sponsor posted the WIC information on the parent information board

Criteria

Title 7 of the Code of Federal Regulations, Section 226.15(o) states, "Each institution must ensure that parents of enrolled children are provided with current information on the benefits and importance of the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) and the eligibility requirements for WIC participation."

Recommendation

The Sponsor should implement internal controls to ensure that the WIC program information are communicated to the parents of enrolled children.

Technical Assistance Provided

During our monitoring visit at Village of St. B. on February 26, 2020 technical assistance was requested and provided regarding the updated "Justice for All" poster, WIC information and listing menu substitutions.

During our monitoring visit at Village of Woodlawn on February 27, 2020, technical assistance was requested and provided regarding the updated "Justice for All" poster.

Corrective Action

The Sponsor must complete the following actions within 30 days from the date of this report:

Prepare and submit a corrective action plan to address the deficiencies identified in this report. The corrective action plan template is attached. Please return the corrective action plan to:

AuditServices.CAPS.DHS@tn.gov

If you have questions relative to the corrective action plan, please contact:

Allette Vayda, Director of Operations
Child and Adult Care Food Program
James K. Polk Building, 15th Floor
505 Deaderick Street
Nashville, Tennessee 37243
Allette.Vayda@tn.gov
(615) 313-3769

We appreciate the assistance provided during this review. If you have any questions regarding this report, please contact Sean Baker, Audit Director 2, at 615-313-4727 or Sean.Baker@tn.gov.

Sincerely,



Sam O. Alzoubi, CFE
Director of Audit Services

Exhibits

cc: Allette Vayda, Director of Operations, Child and Adult Care Food Programs
Debra Pasta, Program Manager, Child and Adult Care Food Program
Elke Moore, Administrative Services Assistant 3, Child and Adult Care Food Program
Constance Moore, Program Specialist, Child and Adult Care Food Program
Marty Widner, Program Specialist, Child and Adult Care Food Program
Comptroller of the Treasury, State of Tennessee

EXHIBIT A

Sponsor of Affiliated Centers Program Data

Sponsor: Kiddieology, Inc.
Review Month/Year: February 2020
Total Reimbursement: \$5,319.27

Program Area	Reported on Claim	Reconciled to Documentation
Total Number of Centers	3	3
Total CACFP Food Service Days	20	20
Number of Breakfasts Served	1,626	1,626
Number of Lunches Served	1,522	1522
Number of Supplements Served	2,287	2,287

Exhibit B

Affiliated Center Program Data

Site: The Village of St. B

Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	20	20
Total Attendance	690	690
Number of Breakfast Served	471	471
Number of Lunch Served	433	433
Number of Supplements Served	625	625
Number of Participants Free Category	17	17 ¹
Number of Participants Reduced-Price Category	11	11 ¹
Number of Participants Paid Category	19	19 ¹
Total Number of Participants	47	47 ¹

¹The number of participants and their classifications was not verified due to the limited review because of COVID 19

Exhibit C

Affiliated Center Program Data

Site: The Village of Woodlawn

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	20	20
Total Attendance	798	798
Number of Breakfast Served	582	582
Number of Lunch Served	401	401
Number of Supplements Served	763	763
Number of Participants Free Category	7	7 ¹
Number of Participants Reduced-Price Category	11	11 ¹
Number of Participants Paid Category	37	37 ¹
Total Number of Participants	55	55 ¹

¹The number of participants and their classifications was not verified due to the limited review because of COVID 19